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*Attorneys for Defendants*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES  
LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard  
L. Madoff Investment Securities LLC,

Plaintiff,

v.

ESTATE OF ELAINE COOPER, STEVEN MNUCHIN, as  
executor, as trustee, and as an individual, ALAN MNUCHIN,  
as executor, as trustee, and as an individual, GENERATION  
SKIPPING TRANSFER TRUST FBO ALAN MNUCHIN  
AND HIS ISSUE UNDER ARTICLE 4 OF THE LAST  
WILL AND TESTAMENT OF ELAINE TERNER  
COOPER, a New York trust, GENERATION SKIPPING  
TRANSFER TRUST FBO STEVEN MNUCHIN AND HIS  
ISSUE UNDER ARTICLE 4 OF THE LAST WILL AND  
TESTAMENT OF ELAINE TERNER COOPER, New York  
trust, TRUST FBO ALAN MNUCHIN UNDER ARTICLE  
5A OF THE LAST WILL AND TESTAMENT OF ELAINE  
TERNER COOPER, a New York trust, TRUST FBO  
STEVEN MNUCHIN AND HIS ISSUE UNDER ARTICLE

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-05167 (SMB)

5B OF THE LAST WILL AND TESTAMENT OF ELAINE  
TURNER COOPER, New York trust, TRUST FBO E.M.  
UNDER ARTICLE 5C OF THE LAST WILL AND  
TESTAMENT OF ELAINE TURNER COOPER, New York  
trust, TRUST FBO D.M. UNDER ARTICLE 5C OF THE  
LAST WILL AND TESTAMENT OF ELAINE TURNER  
COOPER, New York trust, TRUST FBO J.M. UNDER  
ARTICLE 5C OF THE LAST WILL AND TESTAMENT OF  
ELAINE TURNER COOPER, New York trust, WILLIAM D.  
ZABEL, as trustee, and NELL HEFFNER,

Defendants.

**NOTICE OF SUBSTITUTION OF COUNSEL AND ORDER**

PLEASE TAKE NOTICE that the law firm of Frejka PLLC, 733 Third Avenue, New York, New York 10017, shall be substituted in place of the law firm of Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036 as counsel of record for Estate of Elaine Cooper, Steven Mnuchin, Alan Mnuchin, Generation Skipping Transfer Trust FBO Alan Mnuchin and His Issue Under Article 4 of the Last Will and Testament of Elaine Turner Cooper, Generation Skipping Transfer Trust FBO Steven Mnuchin and His Issue Under Article 4 of the Last Will and Testament of Elaine Turner Cooper, Trust FBO Alan Mnuchin Under Article 5A of the Last Will and Testament of Elaine Turner Cooper, Trust FBO Steven Mnuchin and His Issue Under Article 5B of the Last Will and Testament of Elaine Turner Cooper, Trust FBO E.M. Under Article 5C of the Last Will and Testament of Elaine Turner Cooper, Trust FBO D.M. Under Article 5C of the Last Will and Testament of Elaine Turner Cooper, Trust FBO J.M. Under Article 5C of the Last Will and Testament of Elaine Turner Cooper, William D. Zabel, and Nell Heffner (the “Defendants”) in this adversary proceeding. All notices given or required to be given in this adversary proceeding shall be given to and served upon the following:

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PLEASE TAKE FURTHER NOTICE THAT the Defendants have knowledge of and  
consent to this substitution of counsel.

Dated: New York, New York  
March 27, 2015

Dated: New York, New York  
March 27, 2015

KRAMER LEVIN NAFTALIS &  
FRANKEL LLP

FREJKA PLLC

By: /s/ Philip Bentley  
Philip Bentley  
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By: /s/ Elise S. Frejka  
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Dated: New York, New York  
March 31, 2015

SO ORDERED:

/s/ STUART M. BERNSTEIN  
HON. STUART M. BERNSTEIN  
UNITED STATES BANKRUPTCY JUDGE